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NOTES.

JOHN H. WIGMORE.

The October-November number of the *Illinois Review* is a festival publication in honor of John Wigmore to mark the twenty-fifth year of his service as Professor of Law in Northwestern University. It contains a series of articles on the theory and philosophy of law, on comparative law, criminology, legal education, legislation and analytical jurisprudence by men, many of whom bear names of international fame. But it is not of the contents of this magazine, brilliant though they be, but rather of the person in whose honor these articles are published, that we wish to speak. Harvard had its Langdell, Pennsylvania its Sharswood, Michigan its Cooley, but none of these can be compared in real importance to Wigmore, for he is not merely a great lawyer and a great teacher as the others were, but he is at the same time a philosopher, an organizer, a scholar with an extraordinary range of interests and the founder of a series of publications and institutions through which he will in the course of time be looked back to as a radiant point from which divers profound and energizing influences on the history, philosophy, pedagogics and formulation of the law emanated. Wigmore reminds one of those extraordinary legal figures of the past, like Bacon and Selden, who apparently knew everything, forgot nothing and were able to inspire a host of disciples to carry on fruitful work in many fields. In the *Green Bag*

of January, 1912, there appeared a biographical sketch of Wigmore, setting forth with insight and enthusiasm, his meaning and influence in the history of the development of legal thought. Since then his productivity has not lessened and his constructive talent has created new fields for scholarly and practical work.

He has supplemented his monumental work on evidence, which alone would insure his immortality among lawyers, with "Principles of Judicial Proof," elevating the art to the heights of science, and he has written dozens of articles and notes on a variety of topics, his originality especially displaying itself in such articles as "The Terminology of Legal Science," 28 Harv. L. R. 1; "The International Assimilation of Law," 10 Ill. L. R. 385; "Justice Holmes and the Law of Torts," 29 Harv. L. R. 601, and three brilliant lectures, delivered at the University of Virginia Law School (published in 4 Va. L. R.). Finally he tendered his genius for organization to the Government, which he has been serving in various capacities since the outbreak of the war, entitling him among other things to be called Colonel. He will, however, to those who really know him, never be Colonel Wigmore. Such titles may well be reserved for lesser men. Neither shoulder straps nor military title have added anything to the distinction which his native genius long since conferred upon him. We shall think of him as Professor Wigmore, the great scholar and teacher, author and editor, or simply as Wigmore, a fountain of energy and inspiration, or, to use and combine two Hebrew metaphors, as "a limed pit that does not lose a drop" and "an ever-increasing spring." Wigmore has been able to acquire and store up for use whenever needed a most extraordinary volume of knowledge which has not made of him, as of so many other mere scholars, an "ass carrying books," but has furnished material for his ever-active and ever-expanding intellect to work upon for the purpose of striking out into new fields of activity and thought.

We, of Pennsylvania, tender our very sincere congratulations to Northwestern University Law School and our thanks to Professor Wigmore for the many ripe fruits of his scholarship and the inspiration of his example.

David Werner Amram.

TAXATION—INHERITANCE TAXES—DEDUCTION OF FEDERAL TAX BEFORE ASSESSING STATE TAX—In the appraisal of an estate for the purposes of determining the amount of a state inheritance tax is it proper to deduct the Federal estate tax imposed by the Revenue Act of September 18, 1916?¹ This is an old question raised in a new form. The power of Congress to levy an estate

¹ 39 U. S. Stat. at Large 756, tit. II, Sec. 201; amended March 3, 1917; 39 U. S. Stat. at Large 1002.